App. F. IX-4

Previous References

1932-3
(S.O.f)

File No. 39-32
Serial Nos. 1-4

Later References
mr/108-45-1,2.

Previous 7 p-13 (E)

General and Revenue Secretariat.

Serial Nos. four

Part B for marches

SUBJECT:

Claim of the Municipal Council, Mysore against S. oil factory for levying municipal tax on certain plants imported into City of Mysore

---

D 4003 dt. 21-2-33

No — Sri S.O.F

Stated that the

is unsuitable.

12,

1939.

General and Revenue Secretariat | S.D.F. File No. 39 of 1932 | [App. F. III—2

Serial No.

Letter no. 2156 dated 21st Nov. 1932 from the Dir. S.D.F. stating that the Mysore City Municipal Council have preferred a claim against the S.D.F. by way of municipal tax on certain planks imported into the City of Mysore by the Factory, and on the lorry belonging to the Factory.

The Dir. S.D.F. states that the Mysore City Municipality have preferred a claim against the Factory by way of municipal tax on

(i) certain planks imported by the Factory and

(ii) the lorry belonging to the Factory.

The Comptroller is of the opinion that the lorry is not assessable with M.L. tax being the property of Govt. and not intended to be used for purposes of profit, (Rule Proviso a(ii) Sec. 5·9 of the Municipal Regulation).

The planks imported by the Factory are perhaps intended for the manufacture of packing cases and unless the planks are intended to be used as building materials, they cannot properly be assessed with Octroi duty. The L.S.G. Branch may perhaps be consulted on this point and also on the other point about the lorry being taxed, keeping in view that the S.D.F. is Govt. own enterprise.

The Forest Department may be consulted/

KO/KB 26.11.32 about A L S G

Z

f 2441

28/11/32

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31.

3231/37

File No. of 193 . General and Revenue Secretariat

[illegible]

GENERAL SECRETARIAT
29 NOV. 1932
No.

[illegible]

Sd/-

Serial No.

quasi Commercial Concern according to G.O. dt 3rd Aug
as such the lorry used by the factory is liable
to pay the M.L. Tax.

7 As regards the planks it is not known for what
purpose they have been imported.

ISO 27/12

8 According to Sec 54 Proviso a(ii)
no tax shall be leviable without the
express consent of Govt in respect of
any vehicle belonging to Govt and used
solely for public purposes & not used
or intended to be used for purposes of
profit. There cannot be much doubt
that the Sandal oil factory is intended
for purposes of profit, though it may be
an adjunct of the Forest Dept.

9 2 The G.O. of 2-8-1920 (Municipal
Manual Vol II page 137), The Govt have notified
that the S.O.F. is a quasi Commercial
Concern & liable to municipal
taxation. The lorry is therefore liable
to municipal tax.

10 It is not clear why planks
were imported into the factory.
Import is liable if they were intended
for building purposes & not if they
are for making packing cases (Municipal
Manual page 35)

(Sd)

GENERAL SECRETARY
23 JAN. 1...
No.
NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31.

Reg
24/1/33

(Sd)
L.S.G. Br)

(Sd)
21/1/33

4

197 2 4441

File No. of 193 . | General and Revenue Secretariat

12/ Information in the point raised at A in the previous page is not in the file. It will be transferred to the Development Secretariat for obtaining this information and taking further action, in accordance with the opinion of the Law Section

fno 25/1/33

13/ Dev't Sect may be consulted

JWK 30/1/33

14/ To Dev't Branch with Compliments

CG 30/1/33

15/ Draft enquiring about the purpose of the import of the plants put up

MD 7/2

16/ WSH 3.2.'33

3 FEB. 1933 CENTRAL REGISTRY & REVENUE

To OW S.07 NOD 3768 of 7.2.33 2

Calls for further info

had last communication from the Dir of S.O.7. No 3151 of 9.2.33 States that the plants were imported for purposes of preparing leading cases.

Secretariat A 7/2

Serial No.

quasi Commercial Concern according to G.O. dt 3rd Aug
as such the lorry used by the factory is liable
to pay the M. Tax.

7 As regards the planks it is not known for what
purpose they have been imported.

ISO 27/10

8 According to Sec 59 Proviso (a) of
no fee shall be leviable without the
express consent of Govt in respect of
any vehicle belonging to Govt and used
solely for public purposes & not used
or intended to be used for purposes of
profit. There cannot be much doubt
that the Sandal oil factory is intended
for purposes of profit, though it may be
an adjunct of the Forest Dept.

9 2 The G.O of 2-8-1920 (Municipal Manual Vol II page 137) the Govt have notified
That the S.O.F is a quasi Commercial
Concern & liable to municipal
taxation. The lorry is therefore liable
to municipal tax.

10 It is not clear why planks
were imported into the factory.
Certain is liable if they are intended
for building purposes & not if they
are for making packing cases (Municipal
Manual page 85)

(Sd)

GENERAL SECRETARY
23 JAN. [illegible]
No.
Note—Contn. Sheet.

A

WD 70—GBPM—60,000—13-8-31.

Ce
21/1/33

Rg
24/1/33

Govt Engineer

Ce
21/1/33

Govt

General and Revenue Secretariat S07 File No. 39 of 1932 [App. F. III—2

Serial No.

17 Submd for orders

As the planks are stated to have been imported for the purpose of making packing cases, octroi is not leviable as pointed out in the Law Secrett note

18 As for the lorry, ~~it is for consideration whether such vehicle is to be considered as not being used for the purpose of profit~~, following Govt Lr No 2 3-8-1920 (K) the Municipality's 11/2/33 claim for tax has to be admitted.

Dev Secy
12.2.33

Dev Secy
First Member.

OFFICE OF THE ... OF COUNCIL
14 FEB. 1933
S 214

Govt.
13.2.33.
Mem
13/2/33

19 Mins
14/2/33
Govt.
15.2.33.
Mem
15-2-33

20 Draft. Submd.
Kf. 16.2.33.
Secy
Mem
16.2.33

SECTION
17 FEB. 1933

4 To Sec S.07 NOD 4003 dt 21.2.33
States that the claim of the Municipal Council for collecting octroi on planks is not leviable but that the duty on the lorry has to be paid as per Govt Lr No 2 dt 3/8/1920.

Pd Cd
1.3.33.

NOTE—Comm. Sheet.

WD 0246 —GPB—15,000—22-8-32

Copy to Comptr NO 4003 dt 21.2.33

G. R. S. App F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

Proviso to Sec. 5 cl. of the Municipal Regn.

— " —

Provided that -

(a) no tax imposed as aforesaid other than a Special Sanitary Cess or water rate shall without the express Consent of Govt. be leviable in respect of

(ii) any vehicle, animal or other property belonging to Govt. and used solely for public purposes and not used or intended to be used for purposes of profit.

WD 0327—GPB—10,000—18-5-27

Tel. Address :—"Sandal Bangalore"

GOVERNMENT OF MYSORE

SANDALWOOD OIL FACTORY

S.07 39-32-1

Bangalore, 21st Novr: *1932.*

No. 2152/1939

GEN. & REV. SECRETA. 23 NOV. 1932 DEVELOPMENT BRANCH

FROM N. RAMA RAO ESQ., B.A., B.L.,
~~XXXX

Copy of letter No. IAD. 576 dated 10th November 1932 from the Comptroller to Government, to The Director, Sandal Oil Factory.

====

In continuation of this office letter No. 80/IAD dated 19th July 1932 and with reference to letter No. 1311 dated 9th September 1932 from the Assistant Director, Sandal Oil Factory, Mysore, regarding the claim of the President, City Municipal Council, Mysore, for Octroi charges on planks imported in to the City of Mysore by the Sandal Oil Factory, I have the honour to state that as the Sandal Oil Factory is only an adjunct to the Forest Department, its work being to convert wood belonging to the Forest Department into oil, it is quite possible to hold the view that the Sandal Oil Factory is not a profit making institution of the kind that is referred to in Proviso (a) ii. Section 59 of the Municipal Regulation If the Oil Factory is regarded as a commercial concern in its strict sense, the Government Saw Mills, Shimoga, and the Creosoting plant at Bhadravathi, one of which simply saws the wood into sizes and the other creosotes jungle wood to make them marketable, would also require to be dealt with likewise. Municipal tax or toll is not being levied it is understood on timber brought into these factories, nor any other tax. Under the Forest Regulations Government carts or lorries carrying Government timber are also likewise exempt from such duty. The matter may be referred to Government for orders if you deem it necessary.

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Appendix F G—1]

3

SUBJECT ..... Octroi

.....

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Section S07

File No. 39-32

Serial No. 2

Diary No. of letter replied to .....

No. D 3788

To

The Dir of SOG.

Sir,

With refee to your letter No 2156 of 21.11.32 on the question of the levy of octroi duty by the Mercantile Municipality on planks imported into the city by the S.O.T., I am directed to request you to be so good as to state for what purpose the planks in question were imported. An early reply is requested.

I have &c

Mh

3.2.33

Dy Secy

General and Revenue Secretariat

( )

the 193 .

Date of issue 7/2/33

Signed by M M S M Mhs

List of enclosures .....

Copied by .....

Examined by .....

Tel. Address :—"Sandal Bangalore"

S.07 39-32-3

SANDALWOOD OIL FACTORY

*Bangalore, 9th February 193*3.

No. 3151

3067

FROM N. RAMA RAO ESQ., B.A., B.L.,
DIRECTOR, SANDALWOOD OIL FACTORY IN MYSORE,
BANGALORE.1

10 FEB. 33

The Secretary to the Government of Mysore,
Development Department, Bangalore.

Sir,

With reference to your letter No.D.3788/S.O.F. 39-32-2 dated 7th February 1933, on the question of the levy of octroi duty by the Mysore City Municipality on planks, I have the honour to state that the planks imported into Mysore by the Sandalwood Oil Factory are for purposes of preparing packing cases for encasing Sandalwood Oil tins.

I have the honour to be,

Sir,

Your most obedient servant,

N. Rama Rao

Director.

Appendix F G—1]

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the 193

Date of issue 24/2/33

Signed by By M.S. Mathur

List of enclosures .....

and soliciting orders of Govt. in the matter

Copied by .....

Examined by .....

4 copies

Section S-07

File No. 39-32

Serial No. 4

No. D 4091

To

The Director, S.O.R.

Sir,

With reference to the Correspondence ending with your letter No. 3151 dt 9.2.33 stating that the Nepane Municipal Council have preferred a claim against the S.O.R. by way of Mal. Duty on certain planks imported into the City of Nepane by the Factory, and on the lorry belonging to the Factory, I am directed to state that as the planks were imported for the manufacture of packing

.b

Cases and not for building purposes, no debit is leviable as the plots LV are not Manual (page 35).

As regards the tax payable for the lorry belonging to S.D.F., the said claim has to be admitted, in view of G.O. No. R.1b9b709 dt. 8.1.2019 3-5-19 20.

Drawn by

16.2.33

Supdt.

16.1b.2.33.

Copy to Comptroller.

Copies
Bill
17/2

7

17th February 1933

1) G-3

The

The Director, Sandal Oil Factory,
Bangalore.

With reference to the correspondence ending with your letter No.7151 dated 9th February 1933 stating that the Mysore City Municipal Council have preferred a claim against the Sandal Oil Factory by way of municipal tax on certain planks imported into the City of Mysore by the Factory, and on the lorry belonging to the Factory, and soliciting orders of Government in the matter, I am directed to state that as the planks were imported for the manufacture of packing cases and not for building purposes, no octroi is leviable on the planks, (vide Municipal Manual page 35).

As regards the tax payable for the lorry belonging to the Sandal Oil Factory, the Municipality's claim has to be admitted, in view of Government Order No.R.1696-709/M1.81-20-1 dated 3rd August 1920.

I have the honor to be,

Sir,

Your most obedient servant,

17.2.33

for Secretary to Government,
Development Department.

B.K.M.4.